

Beaver County School District

**Our Business:
Preparing
Responsible Citizens**

.....

Proposed Original Budget

In connection with

Proposed Truth-in-Taxation

Fiscal Year July 1, 2007 – June 30, 2008

.....

Beaver County School District
Public Budget Hearing Notice
August 14, 2007

Beaver County School District will be proposing to the Board of Education its original budget for fiscal year 2008. A copy of the proposed fiscal year 2008 budget can be obtained from the District's internet web site (<http://www.beaver.k12.ut.us/boe.html>) or from the District Office at 291 North Main, Beaver, Utah, 84713. More detailed information and explanations regarding the Notice of Tax Increase is provided in the budget document available to the public. Although the Notice of Tax Increase is required by law, the District's proposed budget projects approximately \$220,000 less in next year's annual tax revenues than in the previous year. This budget hearing has been scheduled at the District Office at 6:00 p.m. in conjunction with the normal monthly Board of Education meeting. The Budget Hearing will be broadcasted to Milford Elementary School and Minersville Elementary School through a two-way telecommunications medium. *The Board of Education and District encourages public input at this meeting.*

NOTICE OF PROPOSED TAX INCREASE BEAVER COUNTY SCHOOL DISTRICT

The Beaver County School District is proposing to increase its property tax revenue.

- If the proposed budget is approved, this would be an increase of -1.49% above the Beaver County School District property tax budgeted revenue for the prior year.
- The Beaver County School District tax on a \$55,000 residence would increase from \$364.21 to \$380.55, which is \$16.34 per year.
- The Beaver County School District tax on a \$100,000 business would increase from \$662.20 to \$691.90, which is \$29.70 per year.

Beaver County School District property tax revenue from new growth and other sources will increase from \$3,547,451.38 to \$3,494,577.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: August 14, 2007, 6:00 p.m.

Location: District Office, 291 N. Main, Beaver, Utah, 84713

To obtain more information regarding the tax increase, citizens may contact the Beaver County School District at (435) 438-2291.

**General
Compliance
Requirements**

The District operates within budget requirements for school districts as specified by state law and as interpreted by the State Superintendent of Public Instruction. Budgets are presented on the modified-accrual basis of accounting for all governmental funds consistent with generally accepted accounting principles (GAAP). All annual appropriations lapse at fiscal year-end with the exception of those indicated as a fund balance reserve. The following procedures are used in establishing the budgetary data reflected in the financial statements:

- During June of each year, the District Superintendent submits to the Board a proposed operating budget for the next fiscal year commencing July 1. This budget includes proposed expenditures and the means for financing them. Included also is a final budget for the current year ending June 30.
- Copies of the proposed budget are made available for public inspection before the Board hearing in which the Board adopts the proposed budget.
- If the District does not exceed the certified tax rate, a public hearing is held prior to June 22 at which time the budget is legally adopted by resolution of the Board after obtaining taxpayer input. If the District exceeds the certified tax rate, the budget is adopted in August when data is available to set the tax rates.
- Once adopted, the budget can be amended by subsequent Board action. The Board upon recommendation of the Superintendent can approve reductions in appropriations, but increases in appropriations, at the fund level, require a public hearing prior to amending the budget. In accordance with Utah state law, interim adjustments may be made by administrative transfer of money from one appropriation to another within any given governmental fund; transfers between governmental funds are prohibited.
- Certain interim adjustments in estimated revenues and expenditures during the year ended June 30, 2007 are expected to be included in the final budget to be approved by the Board in June.
- Expenditures may not legally exceed budgeted appropriations at the fund level. A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.

**Fund
Accounting**

The District's financial reporting structure is organized and grouped in governmental funds as defined by the Governmental Accounting Standards Board (GASB). Each fund is considered a separate accounting entity and each has a separate self-balancing set of accounts. The various funds for which the Board adopts budgets are all considered governmental funds, and as a result, the Board is legally required to oversee budgets and public

monies accounted for in these funds.

General Fund. This is the operating fund of the District and accounts for all revenue and expenditures except those legally required or those required for sound financial management to be accounted for in another fund.

Special Revenue Funds. Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The District budgets and accounts for the following special revenue funds:

- ***Non K-12 Instruction:*** Adult Education, Special Education Preschool, and utility and custodial costs to operate Recreation facilities funded by the recreation property tax levy
- ***Food Services:*** Breakfast, lunch, and other meals provided through school cafeterias
- ***School Activities:*** Fee collections and expenditures related to curricular, extra-curricular, and other student participation programs
- ***Barton Scholarship Fund:*** A large private donation was made to the District with the purpose of giving the Board responsibility and oversight of the funds as well as determining the recipient of the scholarship each year. Because the Board has fiscal responsibility for these funds, these funds are accounted for as a special revenue fund.

Capital Projects Fund. The Capital Projects Fund accounts for the costs incurred for acquiring and improving sites, construction and remodeling facilities, procuring equipment necessary for providing educational programs, as well as classroom supplies and textbooks. State law allows the Board to expend up to .0002 tax rate for building maintenance and 10% of the basic funds for instructional purposes.

Debt Service Fund. The Debt Service Fund accounts for the accumulation of resources and payment of the general obligation bonds' principal and interest.

Budget Process

The budget is a planning tool, and the budget is a projection of the future based upon known information and estimations of unknown future events. Consequently, the District's practice is to conservatively project revenues and over project expenditures to provide a reasonable basis for understanding the future budget constraints facing the District.

The budget process is a never-ending cycle with the new year budget process overlapping the current year. The next year's budget process begins with an internal enrollment count of the current year in order to project next year's budget needs. State level funding is primarily based on the previous year's enrollment.

A survey is taken internally to determine capital and equipment needs. Once the surveys are compiled, the Superintendent and Business Administrator prioritize projects and present the projects to the Board for approval.

The District's Administration makes necessary adjustments and a completed budget is presented to the Board for any revisions and adoption. The budget undergoes necessary revisions as the fiscal year progresses, and as new information is obtained that was not previously known at the time the budget was adopted, a revised budget is presented to the Board for consideration and adoption. The final legal budget is usually presented at the same time the next year's original budget is adopted (usually in June), with the exception of changes which require a Truth-in-Taxation process in August.

Utah Minimum School Program

Utah Code 53A-17A is known as the Minimum School Program Act. Under the Act, each district in the State is guaranteed a dollar amount (\$2,417 for FY2007, \$2,514 for FY2008) for educational programs per each weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. The Minimum School Program includes the following areas of funding:

- **Regular Basic Program:** Kindergarten, 1-12 grades, professional staff, and administrative costs.
- **Restricted Basic Program:** Special Education, Career Technology Education (vocational), and class size reduction (k-8)
- ***Related to Basic Program:** Pupil transportation to and from school, adult education, gifted and talented, at risk, accelerated learning programs, and other line item funding provided by the state legislature to fund specific programs in each district

*The Related to Basic Program funding is not based upon weighted pupil units in connection with District enrollments; rather, this funding is based upon other factors such as staff size, staff qualifications, legislative mandates and restrictions, or other factors determined at the state level.

Part of the Basic program is collected through a local property tax rate called the *Basic Levy*. This local property tax levy rate is set by the state each year. This rate can have significant changes from year to year, and can have significant impact on the taxes paid by individual taxpayers from year to year. The rest of the Basic program funds are provided by the State.

Student Enrollment

The State's Minimum School Program funding for the District incorporates the previous year's enrollment with the current year's enrollments. Initial analysis of the previous year's enrollment indicates there is a possibility that overall enrollments will decline in fiscal year 2008. Because enrollments are a primary driver for state funding, declines in enrollment may

necessitate staff reductions. The determination of enrollment levels for state funding will be determined next on October 1, 2007.

**Federal
Funding**

The Federal Government provides support (both direct and through the State) for specific programs. The major areas of support include Special Education, School Lunch, Title I, and Career Technology Education. Many of these areas of funding are now incorporated in the "No Child Left Behind Legislation". All NCLB budgets are incorporated in this proposed budget.

**Unrestricted
vs. Restricted
Programs**

Many revenue sources are "unrestricted" or "restricted" based upon the laws, rules, grant regulations, or other contractual arrangements the District is subject to. The District receives restricted revenues from some property tax levies, State Minimum School Program funding, and Federal revenue sources. Restricted funds cannot be used to support general expenditures but must be used for the purposes the funding is intended for.

**Expenditure
Categories**

Budgeted expenditures are presented in detail in the Financial Sections of this report. However, major classifications of expenditures are summarized below:

Salaries. Salaries constitute approximately 45% of the proposed total expenditures for the District. The salary line items in the budget reflect changes due to salary schedule step and lane increases, changes in negotiated agreements with employee groups, and staff reductions and reassignments throughout the District.

Benefits. Salaries and benefits make up the major expenditures of the District. Benefits constitute approximately 19% of the District's proposed total expenditures. Salaries and benefits combined constitute approximately 64% of the District's proposed total expenditures. Based upon job descriptions and hours worked, benefits earned by employees include 1) Utah State Retirement, 2) Social Security, 3) worker's compensation coverage, 4) health and accident insurance, and 5) long-term disability insurance, and 6) life insurance.

Purchased Services. Purchased services include three types—professional, property, and other miscellaneous services. Professional services include such areas as architectural, nursing, legal, and audit services. Property services include such areas as water, sewer, garbage, repairs, and rental expenditures. Other services include mileage/travel reimbursements to employees, telephone services, and liability and property insurance.

Supplies and Materials. Several categories make up supplies and materials—instructional supplies, textbooks, library books, audiovisual materials, energy supplies (i.e. natural gas, motor fuel, and electricity), food (Food Services Fund), and custodial/maintenance supplies. Expenditures for instructional supplies are budgeted for in the District's Capital Projects Fund (under the 10% of basic program property tax levy) and the General Fund.

**Challenges
Facing The
District**

Property (Including Equipment). Several costs are classified as "property" in the proposed budget. These items include equipment, buses, major tools, computer and technology equipment, as well as land and building improvement costs.

Other (Including Debt Payments). Principal and interest for general obligation bond payments make up the greatest share of the "other" expenditure classification. Other miscellaneous expenditures are classified as "other" as they do not meet the usual nature of the expenditure classifications identified above. These "other" miscellaneous expenditures include fees for conferences, fees for banking services, and other miscellaneous expenditures.

Unrestricted vs. Restricted Programs. The District is expecting its audited financial reports, which is expected to be released in October/November 2007, to reveal its restricted programs will have significant end of year fund balances. As a result, a primary financial objective of the District is to use these financial resources to provide services to students and patrons; while at the same time, the District intends to stabilize and slowly increase its unrestricted program fund balances.

Facilities. Belknap Elementary School continues to be a primary concern. The District intends to continue working towards a future general obligation bond vote to replace this building. Although the legal debt margin of the District currently does not allow for a current public vote, the District believes its legal debt margin will allow for a public vote within the next three years. In preparation for this effort, a financial advisor has been retained by the District; and the District intends to institute a site selection committee to consider options for selecting a site for the new elementary school. The District believes it may be at least four years, likely five or six years, before a new elementary school is constructed. As a result, the District has taken actions to repair and provide for the building capacity of Belknap Elementary School during this time; this effort includes construction of a new modular building as well as other capital projects outlined below in the capital projects portion of this budget.

**Significant
Changes
Incorporated
Into This
Year's
Budget**

Truth-in-Taxation. The District is proposing an overall tax rate of .006919 for fiscal year 2008, as compared to .007982 in fiscal year 2007.

This proposed budget incorporates a significant reduction in the debt service levy and a corresponding increase in the capital outlay levy. The District is expecting its fiscal year audited financial reports to show a significant fund balance in the debt service fund beyond what is normally needed. As a result, the District intends to reduce the debt service fund balance to a reasonable level with this effort; and provide one-time funding for needed capital projects (see capital projects budget below). Readers should refer to the Debt Service and Capital Projects fund budgets in this proposed budget for further details. This change is also intended to stabilize tax rates for patrons, so taxpayers are not burdened with

significant fluctuations in their tax burden from fiscal year 2008 to 2009. In fiscal year 2009, the District will increase the debt service levy back to the level needed to cover annual bond principal and interest payments and reduce the capital projects levy by a corresponding amount.

Also included in the proposed budget is the elimination of the judgment recovery levy that was levied in fiscal year 2007. Because the general obligation debt of the District will decline by approximately \$80,000 in fiscal year 2008, an equivalent reduction was incorporated into the debt service and capital outlay levy adjustments summarized in the previous paragraph. The District is expecting fewer property tax revenues from past due and unpaid taxes (redemptions) as much of these taxes were paid by various taxpayers during fiscal year 2007.

Significant State Funding Increases. Several new and existing programs have been funded through the state legislature for fiscal year 2008. The District is excited about many of these programs as they fulfill many needs in the District which has not been funded by the State in previous years. These programs include the following:

- **Licensed Educator Salary Adjustment:** The State is providing an estimated \$2,408 (gross) per licensed educator in each school. This gross amount is meant to improve educator salaries, correspondingly, improve recruitment and retainment of educators.
- **Licensed Educator One-Time Bonus:** The State is providing an estimated \$1,000 (gross) per licensed educator in each school as a one-time bonus. This gross amount is a one-time increase to salaries for educators.
- **Classified Employee One-Time Bonus:** The State is providing an estimated \$340 (gross) per full-time equivalent classified employee position. This gross amount is a one-time increase to wages for classified employees.
- **Technology Initiative Funding:** The State is providing at least \$190,000 next year for technology equipment, supplies, and infrastructure resources. The State has not committed to on-going funding for technology, but the District believes this funding will make a significant impact upon technology in our schools.
- **On-Line Assessment Technology Funding:** The State has mandated all Districts implement on-line assessments no later than fiscal year 2009. As a result, the State is providing \$80,000 to help the District put in place technology equipment and resources to meet this goal.
- **Extended Day Kindergarten:** The State is providing at least \$40,000 for the District to implement an extended day kindergarten program. The purpose of the program is to identify students whose educational achievement is at risk or below grade level and provide

an early intervention for those students. In essence, the program is designed to help kindergarten students who are struggling to get back on track early in their K-12 education.

Significant Staff Changes. This proposal provides for several major staff changes in response to community input over the last year.

- **Belknap Elementary School:** Due to the enrollment increases at Belknap Elementary School, this budget proposal provides for one new additional full-time equivalent position.
- **Milford Elementary School:** .5 regular education teacher FTE, .5 special education teacher FTE
- **Beaver High School:** 1 FTE special education intern, .49 FTE counseling secretary, .33 FTE science teacher
- **Minersville Elementary School:** .5 regular education teacher FTE

State funding for these positions is contingent upon student enrollment. Future declines in individual school enrollments may result in declines in state funding; consequently, future enrollment declines may necessitate declines in staff.

Capital Projects Fund. The District's Capital Projects fund is funded by local property taxes specifically restricted by law for funding capital projects, facilities, equipment, textbooks and supplies costs. A summary of the projected cost centers to be funded by these property tax levies is provided below:

- Beaver High School:
 - Carpet replacement - classrooms, \$5,500
 - Soccer field, \$20,000
 - ADA access - main building doors, vocational building, gym, \$20,000
 - Back Up Power for Technology, \$7,000
 - Temperature controls in server room, \$5,500
 - BHS Gym Refinish, \$25,000
- Belknap Elementary School:
 - Modular Buildings - smoke detectors & horn strobes, \$5,000
 - Modular Building, \$26,000
 - Crack seal seal coat--north and west parking lot, \$20,000
 - Roof leak in main school hall, \$500
 - Belknap ES playground asphalt, \$35,000
- Milford Elementary School:
 - Wind tower fence, \$3,000

- Milford High School:
 - Office carpet replacement, \$6,000
 - Football field lights - power repair, \$18,000
 - Refinish gym floor, \$3,000⁽²⁾
 - MHS Track, \$130,000⁽¹⁾
- Minersville Elementary:
 - School front door monitor/alarm , \$500
 - Firealarm repair/replacements, \$500
 - Parking round about, \$9,000
 - Crack seal seal coat--playground asphalt, \$2,500
- Other:
 - Beaver City ball field quad - fencing, \$5,000
 - Replace principal office doors - doors with windows, \$2,000
 - Back Up Power for Technology-generator, \$8,000
 - Maintenance Personnel, \$136,855
 - Maintenance Supplies, \$32,500
 - Transportation equipment, \$25,000
 - District-wide Computers/Technology, \$10,000
 - School supplies, \$95,000
 - Tax anticipation note fees and interest, \$18,000
 - Textbooks, \$65,000

⁽¹⁾The State's tentative projections include a provision to provide \$80,000 to the District as part of the State's transportation guarantee levy program. The District is planning to use these funds for the purchase of a new bus; the District has not purchased a new bus for several years. Nonetheless, there are currently discussions at the state level to revise the distribution formula. If the state does not provide this funding, the District will delay the MHS track project in order to provide for the purchase of a new bus in the District.

⁽¹⁾ Because the materials needed to refinish the track are petroleum based, market prices may be higher than the amount set aside for this project. If the cost of the project is greater than the funds set aside at the time of construction, these funds will be combined with fiscal year 2009 capital projects funds to complete the project.

⁽²⁾A provision of \$3,000 from the capital projects fund will be combined with approximately \$20,000 of the recreation fund to complete a gym refinish project.

Planned Expenditure of Restricted Program Reserves. The overall budget is expected to have expenditures greater than revenues by approximately \$189,000. This is due to a planned effort to:

- Reduce the debt service fund reserves to a reasonable level, and at the same time, fund one-time capital projects
- Sustain the District's adult education program during a short-term decline in adult education state funding (Non K-12 Instruction Fund) fiscal year 2008 revenues. The short-term decline is due to a decline in fiscal year 2006 adult education program participation; state funding for this program is normally based upon 1- 2 years' previous enrollments. The District does

not expect to experience a long-term decline in enrollments due to the increase in the local prison population and corresponding increase in enrollments. The District planned for this decline in funding and built a reserve in the adult education program in the previous year to help fund the fiscal year 2008 costs of the program.

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02 Beaver 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,923,708	2,072,978	-	1,961,514
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	77,989	9,950		9,950
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	44,032	65,000		48,246
1700 Student Activities				
1900 Other Revenues From Local Sources	76,904	95,000		15,000
1910 Rentals				5,600
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	2,122,633	2,242,928	-	2,040,310

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02 Beaver 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	2,430,287	2,839,235		2,936,965
3015	Necessary Existent Small Schools	600,324	618,324		618,444
3020	Professional Staff	345,438	356,793		371,112
3025	Administrative Costs	120,840	128,101		133,242
Restricted Basic Programs					
3105	Special Education -- Add-On	388,574	476,412		492,995
3110	Special Education -- Self-Contained	46,526	43,076		40,224
3120	Extended Year Program -- Severely Disabled	6,970	3,780		3,879
3125	Special Education -- State Programs	40,328	44,059		35,000
3155	Applied Technology -- Add-On	287,097	324,087		340,237
3160	Applied Technology -- Set-Aside	43,488	14,145		18,111
3230	Class Size Reduction (State Funds)	215,988	221,136		235,381
TOTAL BASIC SCHOOL PROGRAM GENERATED		4,525,860	5,069,148	-	5,225,590
Other Minimum School Programs					
3211	Gifted and Talented	7,021	7,832		7,628
3212	Advanced Placement	703	703		809
3213	Concurrent Enrollment	11,492	27,563		30,325
3215	At-Risk -- Regular Program	23,455	24,620		25,872
3218	At-Risk -- Homeless and Minority	3,009	3,296		
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant	210,529	219,124		245,354
3260	Local Discretionary Block Grant	115,300	117,947		109,151
3270	Interventions for Student Success Block Grant	75,544	82,844		82,844
3405	Social Security and Retirement	993,996	1,113,071		1,130,420
3415	Pupil Transportation	171,896	173,175		145,408
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	6,787	6,787		80,000
3520	School Land Trust Program	72,385	94,803		129,530
3521	Electronic High School				
3555	Voted Leeway		67,122		
3560	Board Leeway				
3805	K-3 Reading Achievement	50,873	49,485		54,587
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		6,268,850	7,057,520	-	7,267,318
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		6,268,850	7,057,520	-	7,267,318
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	36,994	21,492		
3710	Driver Education (Behind-the-Wheel)	13,480	50,000		8,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	19,216	42,238		524,732
3900	Revenues From Other State Agencies				45,500
TOTAL REVENUES FROM STATE SOURCES		6,338,540	7,171,250	-	7,845,550

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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02 Beaver 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal	-			
4200 Unrestricted Federal Revenue Through State	-	21,000		28,000
4300 Restricted Revenue Direct From Federal	22,796			
4500 Restricted Federal Through State	350,241			6,700
4520 Programs for the Disabled (IDEA)		271,752		271,752
4530 Applied Technology Education				
4600 Other Restricted Federal Through State				2,500
4700 Federal Received Through Other Agencies		15,000		
4800 No Child Left Behind (NCLB)	280,466	250,037		249,338
4810 Federal Forest Service (in Lieu of Tax)	11,083	10,700		8,000
TOTAL REVENUES FROM FEDERAL SOURCES	664,586	568,489	-	566,290
TOTAL REVENUES, 10 GENERAL FUND	9,125,759	9,982,667	-	10,452,150

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02 Beaver 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

1000 INSTRUCTION				
131	Salaries - Teachers	3,169,846	3,382,546	3,625,002
132	Salaries - Substitute Teachers	51,926	100,000	75,000
161	Salaries - Teacher Aides and Paraprofessionals	313,021	421,160	491,337
100	Salaries - All Other	124,334	91,926	94,286
	Total Salaries (100)	3,659,127	3,995,632	4,285,625
210	Retirement	469,002	546,187	603,636
220	Social Security	274,749	305,666	327,222
240	Insurance (Health/Dental/Life)	901,265	880,000	904,690
200	Other Benefits		-	
	Total Benefits (200)	1,645,016	1,731,853	1,835,548
300	Purchased Professional and Technical Services	54,654	60,000	84,000
400	Purchased Property Services	1,168	3,000	3,000
500	Other Purchased Services	42,062	50,000	60,950
561	Tuition to Other School Districts Within the State			
562	Tuition to Other School Districts Outside the State			
563	Tuition to Private Schools			
564	Tuition to Educational Service Agencies Within the State			
565	Tuition to Educational Service Agencies Outside the State			
566	Tuition to Charter Schools			
567	Tuition to School Districts for Voucher Payments			
569	Tuition-Other			
	Total Other Purchased Services (500)	42,062	50,000	60,950
600	Supplies	266,806	270,000	390,739
641	Textbooks		25,000	50,000
	Total Supplies (600)	266,806	295,000	440,739
700	Property (Instructional Equipment)	68,236	70,000	186,000
800	Other Objects	250,438	250,000	61,189
810	Dues and Fees			
	Total Other Objects (800)	250,438	250,000	61,189
	TOTAL INSTRUCTION (1000)	5,987,507	6,455,485	6,957,051
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel			12,101
142	Salaries - Guidance Personnel	60,822	81,971	92,922
143	Salaries - Health Services Personnel	27,520	19,032	
144	Salaries - Psychological Personnel			
152	Salaries - Secretarial and Clerical			
100	Salaries - All Other	61,956	35,000	102,439
	Total Salaries (100)	150,298	136,003	207,462
210	Retirement	22,473	21,352	23,006
220	Social Security	14,160	10,404	11,262
240	Insurance (Health/Dental/Life)	30,093	31,198	18,560
200	Other Benefits			
	Total Benefits (200)	66,726	62,954	52,828
300	Purchased Professional and Technical Services	7,754	7,770	65,900
400	Purchased Property Services			
500	Other Purchased Services	3,580		
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	3,580	-	-
600	Supplies	10,304	11,000	
700	Property	800		
800	Other Objects	5,539	3,200	
810	Dues and Fees			
	Total Other Objects (800)	5,539	3,200	-
	TOTAL STUDENTS (2100)	245,001	220,927	326,190

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2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				17,080
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				45,277
100	Salaries - All Other	40,132	23,895		
	Total Salaries (100)	40,132	23,895	-	62,357
210	Retirement	4,746	3,756		7,396
220	Social Security	3,068	1,828		4,770
240	Insurance (Health/Dental/Life)		5,000		568
200	Other Benefits				
	Total Benefits (200)	7,814	10,584	-	12,734
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	545	2,000		7,799
644	Library Books	23,185	24,000		
650	Periodicals	3,126	5,000		
660	Audio Visual Materials	8,972	9,000		
	Total Supplies (600)	35,828	40,000	-	7,799
700	Property	1,181	5,000		
800	Other Objects	1,649			
810	Dues and Fees				
	Total Other Objects (800)	1,649	-	-	-
	TOTAL INSTRUCTIONAL STAFF (2200)	86,604	79,479	-	82,890
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	130,167	126,639		202,857
115	Salaries - Supervisors and Directors	21,179	22,933		113,628
152	Salaries - Secretarial and Clerical	46,146	51,235		111,920
100	Salaries - All Other				
	Total Salaries (100)	197,492	200,807	-	428,405
210	Retirement	21,117	29,995		67,764
220	Social Security	13,393	14,597		34,124
240	Insurance (Health/Dental/Life)	103,422	77,503		11,120
200	Other Benefits	58,000			
	Total Benefits (200)	195,932	122,095	-	113,008
300	Purchased Professional and Technical Services	36,649	45,000		10,000
400	Purchased Property Services				
500	Other Purchased Services	33,710	40,000		57,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	33,710	40,000	-	57,000
600	Supplies	1,485	2,000		18,000
700	Property	932	1,500		13,000
800	Other Objects	9,644	15,000		
810	Dues and Fees				
	Total Other Objects (800)	9,644	15,000	-	-
	TOTAL DISTRICT ADMINISTRATION (2300)	475,844	426,402	-	639,413

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02 Beaver 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	312,967	278,551		269,647
152	Salaries - Secretarial and Clerical	147,831	160,000		100,267
100	Salaries - All Other	3,130	5,000		10,000
	Total Salaries (100)	463,928	443,551	-	379,914
210	Retirement	63,961	67,528		59,977
220	Social Security	33,290	32,862		30,032
240	Insurance (Health/Dental/Life)	137,672	105,971		157,804
200	Other Benefits				
	Total Benefits (200)	234,923	206,361	-	247,813
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	2,049	5,000		
700	Property		15,000		
800	Other Objects	15,317	5,000		
810	Dues and Fees				
	Total Other Objects (800)	15,317	5,000	-	-
	TOTAL SCHOOL ADMINISTRATION (2400)	716,217	674,912	-	627,727
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	32,950	76,970		79,465
210	Retirement	6,803	12,100		12,492
220	Social Security	3,442	5,888		6,079
240	Insurance (Health/Dental/Life)	5,242	15,000		12,927
200	Other Benefits				
	Total Benefits (200)	15,487	32,988	-	31,498
300	Purchased Professional and Technical Services	75,627	80,000		165,000
400	Purchased Property Services		-		
500	Other Purchased Services	5,961	8,000		
591	Services Purchased From Another District Within the State		-		
592	Services Purchased From Another District Outside the State		-		
	Total Other Purchased Services (500)	5,961	8,000	-	-
600	Supplies	2,545	4,000		
700	Property		35,000		
800	Other Objects	49,238	20,000		
810	Dues and Fees	4,306			15,000
	Total Other Objects (800)	53,544	20,000	-	15,000
	TOTAL CENTRAL (2500)	186,114	256,958	-	290,963
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	271,381	265,884		314,382
100	Salaries - All Other	33,329	48,337		
	Total Salaries (100)	304,710	314,221	-	314,382
210	Retirement	43,433	44,456		40,606
220	Social Security	25,698	24,038		24,050
240	Insurance (Health/Dental/Life)	131,077	83,786		84,288
200	Other Benefits	3,996	-		
	Total Benefits (200)	204,204	152,280	-	148,944
300	Purchased Professional and Technical Services	36,108	50,000		17,803
400	Purchased Property Services	33,743	40,000		28,580
500	Other Purchased Services	35,969	45,000		27,470
591	Services Purchased From Another District Within the State	2,504			
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	38,473	45,000	-	27,470
600	Supplies	698,570	710,000		489,960
700	Property				
800	Other Objects	25,536			
810	Dues and Fees				
	Total Other Objects (800)	25,536	-	-	-
	TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	1,341,344	1,311,501	-	1,027,139

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02 Beaver 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical		-		5,428
171	Salaries - Supervisors	21,560	-		
172	Salaries - Bus Drivers	81,244	135,530		119,256
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				23,719
	Total Salaries (100)	102,804	135,530	-	148,403
210	Retirement	15,354	21,305		11,335
220	Social Security	10,447	10,368		11,353
240	Insurance (Health / Accident / Life)	21,607	13,906		26,704
200	Other Benefits				
	Total Benefits (200)	47,408	45,579	-	49,392
400	Purchased Property Services	51,066	30,000		6,400
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	6,780	10,000		4,773
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem	5,278	10,000		
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	12,058	20,000	-	4,773
624	Motor Fuel	55,787	48,000		40,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	50,975	55,000		101,313
	Total Supplies (600)	106,762	103,000	-	141,313
730	Equipment				
732	School Buses		45,000		127,000
	Total Property (700)	-	45,000	-	127,000
890	Miscellaneous Expenditures				1,924
891	Training				
	Total Other Objects (800)	-	-	-	1,924
TOTAL STUDENT TRANSPORTATION (2700)		320,098	379,109	-	479,205

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02 Beaver 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2900 OTHER SUPPORT SERVICES				
100 Salaries		8,225		
210 Retirement		1,293		
220 Social Security		629		
240 Insurance (Health / Accident / Life)		4,000		
200 Other Benefits				
Total Benefits (200)	-	5,922	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property		5,000.00		
800 Other Objects	2,200.00			
810 Dues and Fees				
Total Other Objects (800)	2,200.00	-	-	-
TOTAL OTHER SUPPORT (2900)	2,200	19,147	-	-
TOTAL SUPPORT SERVICES (2000)	3,373,422	3,368,435	-	3,473,527
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	9,360,929	9,823,920	-	10,430,578

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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02 Beaver				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

SUMMARY - 10 GENERAL FUND

SUMMARY - TO GENERAL FUND					
REVENUES BY SOURCE					
1000	Total Local	2,122,633	2,242,928	-	2,040,310
3000	Total State	6,338,540	7,171,250	-	7,845,550
4000	Total Federal	664,586	568,489	-	566,290
TOTAL REVENUES		9,125,759	9,982,667	-	10,452,150
EXPENDITURES BY OBJECT					
100	Salaries	4,951,441	5,334,834	-	5,906,013
200	Employee Benefits	2,417,510	2,370,616	-	2,491,765
300	Purchased Professional and Technical Services	210,792	242,770	-	342,703
400	Purchased Property Services	85,977	73,000	-	37,980
500	Other Purchased Services	135,844	163,000	-	150,193
600	Supplies	1,124,349	1,170,000	-	1,097,811
700	Property	71,149	176,500	-	326,000
800	Other Objects	363,867	293,200	-	78,113
TOTAL EXPENDITURES		9,360,929	9,823,920	-	10,430,578
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(235,170)	158,747	-	21,572
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		(235,170)	158,747	-	21,572
FUND BALANCE - BEGINNING (From Prior Year)		90,294	(144,876)		280,124
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		(144,876)	13,871	-	301,696

Explanation (5900 and Adjustment to Beginning Fund Balance)

02 Beaver				
21 STUDENT ACTIVITY FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments			
1740	Student Fees		580,000	610,000
1750	School Vending			
1800	Community Services Activities			
1900	Other Revenues From Local Sources			
1940	Textbooks (Sales and Rentals)			
TOTAL REVENUES FROM, LOCAL SOURCES		-	580,000	610,000
3000 REVENUES FROM STATE SOURCES				
3851	Teacher Supply			
3520	School Trust Land			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES		-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900	Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES		-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		-	580,000	610,000

EXPENDITURES

1000 INSTRUCTIONAL				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)		-	-
300	Purchased Professional and Technical Services		595,000	120,000
400	Purchased Property Services			30,000
500	Other Purchased Services			60,000
600	Supplies			300,000
700	Property			60,000
800	Other Objects			30,000
810	Dues and Fees			
	Total Other Objects (800)	-	-	30,000
TOTAL OTHER SERVICES (1000)		-	595,000	600,000
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
TOTAL SUPPORT SERVICES (2000)		-	-	-

3300 COMMUNITY SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
TOTAL COMMUNITY SERVICES (3300)				
		-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND				
		-	595,000	-
				600,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200	Transfers In from Other Funds			
5210	Transfers Out to Other Funds			
5300	Proceeds From Sale of Capital Assets			
5400	Loan Proceeds			
5500	Capital Lease Proceeds			
5900	Other Financing Sources (Uses) (Add Explanation)			
6000 OTHER ITEMS				
6100	Capital Contributions			
6300	Special Items			
6400	Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS				
		-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000	Total Local	-	580,000	-
3000	Total State	-	-	-
4000	Total Federal	-	-	-
TOTAL REVENUES				
		-	580,000	-
EXPENDITURES BY OBJECT				
100	Salaries	-	-	-
200	Employee Benefits	-	-	-
300	Purchased Professional and Technical Services	-	595,000	-
400	Purchased Property Services	-	-	120,000
500	Other Purchased Services	-	-	30,000
600	Supplies	-	-	60,000
700	Property	-	-	300,000
800	Other Objects	-	-	60,000
TOTAL EXPENDITURES				
		-	595,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
		-	(15,000)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS				
		-	-	-
NET CHANGE IN FUND BALANCE				
		-	(15,000)	-
FUND BALANCE - BEGINNING (From Prior Year)				
			220,445	230,000
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING				
		-	205,445	240,000

Explanation (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	87,601	138,831	-	137,993
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents		4,000		2,500
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	1,027	500		732
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	88,628	143,331	-	141,225
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	64,548	38,562		25,869
3209 Adult High School	164,084	163,870		67,692
3210 Adult Basic Skills				
3405 Social Security and Retirement	8,058			
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	236,690	202,432	-	93,561
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	16,942	16,887		16,887
4580 Adult Education	11,220	11,108		10,900
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	28,162	27,995	-	27,787
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	353,480	373,758	-	262,573

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02 Beaver 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	195,412	188,862		124,749
210 Retirement	26,154	29,689		11,936
220 Social Security	30,125	14,448		9,543
240 Insurance (Health/Dental/Life)	29,065	18,000		16,056
200 Other Benefits		3,000		
Total Benefits (200)	85,344	65,137		37,535
300 Purchased Professional and Technical Services		-		30,348
400 Purchased Property Services		-		6,220
500 Other Purchased Services		15,000		2,730
600 Supplies	96,197	100,000		90,985
700 Property		5,000		20,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	376,953	373,999	-	312,567
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		-		
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	376,953	373,999	-	312,567

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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02 Beaver				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	88,628	143,331	-	141,225
3000 Total State	236,690	202,432	-	93,561
4000 Total Federal	28,162	27,995	-	27,787
TOTAL REVENUES	353,480	373,758	-	262,573
EXPENDITURES BY OBJECT				
100 Salaries	195,412	188,862	-	124,749
200 Employee Benefits	85,344	65,137	-	37,535
300 Purchased Professional and Technical Services	-	-	-	30,348
400 Purchased Property Services	-	-	-	6,220
500 Other Purchased Services	-	15,000	-	2,730
600 Supplies	96,197	100,000	-	90,985
700 Property	-	5,000	-	20,000
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	376,953	373,999	-	312,567
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(23,473)	(241)	-	(49,994)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(23,473)	(241)	-	(49,994)
FUND BALANCE - BEGINNING (From Prior Year)	68,956	45,483		85,483
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	45,483	45,242	-	35,489

Explanation (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver				
31 DEBT SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,799,565	1,558,845	-	1,276,286
1500 Earnings on Investments	21,111	5,756		5,457
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	1,820,676	1,564,601	-	1,281,743
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	1,820,676	1,564,601	-	1,281,743

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	600,579	578,000		544,498
840 Redemption of Principal	1,025,355	920,000		865,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	1,625,934	1,498,000	0	1,409,498

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,820,676	1,564,601	-	1,281,743
3000 Total State	-	-	-	-
TOTAL REVENUES	1,820,676	1,564,601	-	1,281,743
EXPENDITURES BY OBJECT				
800 Other Objects	1,625,934	1,498,000	-	1,409,498
TOTAL EXPENDITURES	1,625,934	1,498,000	-	1,409,498
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	194,742	66,601	-	(127,755)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	194,742	66,601	-	(127,755)
FUND BALANCE - BEGINNING (From Prior Year)	(780)	193,962		260,000
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	193,962	260,563	-	132,245

Explanation (5900 and Adjustment to Beginning Fund Balance)

31 Debt Service Fund

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02 Beaver				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	463,031	549,368	0	721,946
1500 Earnings on Investments	5,432	2,000		3,087
1900 Other Revenues From Local Sources	7,838	4,009		
TOTAL REVENUES, LOCAL SOURCES	476,301	555,377	0	725,033
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	23,793	50,431		
TOTAL REVENUES, STATE SOURCES	23,793	50,431	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	500,094	605,808	0	725,033

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02 Beaver 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	38,214	39,000		88,261
210 Retirement	5,878	5,000		13,875
220 Social Security	2,923	2,500		6,752
240 Insurance (Health/Dental/Life)	13,928	10,800		25,373
200 Other Benefits				
Total Benefits	22,729	18,300	0	46,000
300 Purchased Professional and Technical Services	880			
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				65,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	61,823	57,300	0	199,261
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	25,237	25,000		92,077
641 Textbooks	84,489	84,000		65,000
Total Supplies (600)	109,726	109,000	0	167,077
730 Equipment	52,575	40,000		12,923
TOTAL INSTRUCTION (1000)	162,301	149,000	0	170,000
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies		0		
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	221	75,000		
730 Equipment		0		
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	221	75,000	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				25,000
Total Property (700)	0	0	0	25,000
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	25,000
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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02 Beaver				
32 CAPITAL PROJECTS FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007
				ORIGINAL BUDGET FY 2008
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460	Construction and Remodeling		25,000	176,000
710	School Sites		5,000	
720	Buildings		25,000	
731	Machinery		5,000	
733	Furniture and Fixtures		5,000	
734	Technology Equipment			
735	Non-Bus Vehicles			
739	Other Equipment			
	Total Property (700)	0	40,000	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	65,000	176,000
5000 DEBT SERVICES (10% of Basic)				
800	Other Objects			
830	Interest		18,000	18,000
840	Redemption of Principal		30,000	
	Total Other Objects (800)	0	48,000	18,000
TOTAL DEBT SERVICE (5000)		0	48,000	18,000
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		162,622	337,000	0
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100	Salaries	49,860	53,550	
210	Retirement	7,669	8,418	
220	Social Security	3,814	4,097	
240	Insurance (Health/Dental/Life)	13,957	11,900	
200	Other Benefits			
	Total Benefits (200)	25,440	24,415	0
300	Purchased Professional and Technical Services			176,000
400	Purchased Property Services			
460	Construction and Remodeling			
	Total Property (400)	0	0	0
500	Other Purchased Services			
600	Supplies - New Buildings		68,000	
641	Textbooks - New Buildings			
644	Library Books-New Libraries			
	Total Supplies (600)	0	68,000	0
710	Land and Improvements	16,679	10,000	
720	Buildings		20,000	
731	Machinery			
732	School Buses	17,267	45,000	
733	Furniture and Fixtures		5,000	
734	Technology Equipment	46,564		
735	Non-Bus Vehicles	0		
739	Other Equipment			
	Total Property (700)	80,510	80,000	0
800	Other Objects	66,226	20,000	
830	Interest		15,000	
840	Redemption of Principal	30,000		
	Total Other Objects (800)	96,226	35,000	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		252,036	260,965	176,000
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		476,381	655,265	764,261

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02 Beaver 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds		60,000		
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	60,000	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	476,301	555,377	-	725,033
3000 Total State	23,793	50,431	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	500,094	605,808	-	725,033
EXPENDITURES BY OBJECT				
100 Salaries	88,074	92,550	-	88,261
200 Employee Benefits	48,169	42,715	-	46,000
300 Purchased Professional and Technical Services	880	-	-	176,000
400 Purchased Property Services	-	25,000	-	176,000
500 Other Purchased Services	-	-	-	-
600 Supplies	109,947	252,000	-	222,077
700 Property	133,085	160,000	-	37,923
800 Other Objects	96,226	83,000	-	18,000
TOTAL EXPENDITURES	476,381	655,265	-	764,261
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	23,713	(49,457)	-	(39,228)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	60,000	-	-
NET CHANGE IN FUND BALANCE	23,713	10,543	-	(39,228)
FUND BALANCE - BEGINNING (From Prior Year)	3,915	27,628		50,000
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	27,628	38,171	-	10,772

Explanation (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments		500		
1610 Sales to Students	130,703	146,000		145,000
1620 Sales to Adults				
1690 Other Revenues From Local Sources	6,733	5,770		
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	137,436	152,270	0	145,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	68,453	68,453		
3770 School Lunch		0		65,000
TOTAL REVENUES, STATE SOURCES	68,453	68,453	0	65,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	31,444	31,444		31,444
4572 Lunch Reimbursement (Free and Reduced Meals)	193,065	193,065		193,065
4573 Special Milk Reimbursement		0		
4574 Breakfast Reimbursement	52,397	52,397		52,397
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities	22,794	22,794		22,794
TOTAL REVENUES, FEDERAL SOURCES	299,700	299,700	0	299,700
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	505,589	520,423	0	509,700

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	165,113	168,326		172,433
210 Retirement	22,747	26,461		23,136
220 Social Security	12,621	12,877		13,191
240 Insurance (Health/Dental/Life)	59,559	43,500		40,377
200 Other Benefits				
Total Benefits (200)	94,927	82,838	0	76,704
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Non-Food Supplies	9,574	11,000		10,000
630 Food	246,049	250,000		251,000
Total Supplies (600)	255,623	261,000	0	261,000
700 Property	22	2,500		
780 Depreciation - Enterprise Funds				
Total Property (700)	22	2,500	0	0
800 Other Objects	10,933	7,000		11,200
810 Dues and Fees	750			
Total Other Objects (800)	11,683	7,000	0	11,200
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	527,368	521,664	0	521,337

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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02 Beaver 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	137,436	152,270	-	145,000
3000 Total State	68,453	68,453	-	65,000
4000 Total Federal	299,700	299,700	-	299,700
TOTAL REVENUES	505,589	520,423	-	509,700
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	165,113	168,326	-	172,433
200 Employee Benefits	94,927	82,838	-	76,704
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	255,623	261,000	-	261,000
700 Property	22	2,500	-	-
800 Other Objects	11,683	7,000	-	11,200
TOTAL EXPENSES/EXPENDITURES	527,368	521,664	-	521,337
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(21,779)	(1,241)	-	(11,637)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(21,779)	(1,241)	-	(11,637)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	38,155	16,376		20,000
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	16,376	15,135	-	8,363

Explanation (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200	Local Governmental Units Other Than LEAs			
1300	Tuition			
1500	Earnings on Investments	1,989	1,200	1,200
1700	District Activities	602,059	0	
1750	Enterprise Activities (School Vending and Stores)			
1800	Community Services Activities			
1900	Other Revenues From Local Sources			
1910	Rentals			
1920	Contributions and Donations From Private Sources			
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds			
1970	Operating Revenues - Enterprise Funds			
TOTAL REVENUES, LOCAL SOURCES		604,048	1,200	0
3000 REVENUES FROM STATE SOURCES				
3700	Miscellaneous State Revenues			
3900	Revenues From Other State Agencies			
TOTAL REVENUES, STATE SOURCES		0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100	Unrestricted Revenue Direct From Federal			
4200	Unrestricted Revenue Through State			
4300	Restricted Revenue Direct From Federal			
4400	Restricted Revenue Through State			
TOTAL REVENUES, FEDERAL SOURCES		0	0	0
TOTAL REVENUES, OTHER FUNDS		604,048	1,200	0

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02 Beaver OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects	552,032	0		
810 Dues and Fees				
Total Other Objects (800)	552,032	0	0	0
TOTAL INSTRUCTION (1000)	552,032	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services		7,500		7,500
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	7,500	0	7,500
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	552,032	7,500	0	7,500

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02 Beaver OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	604,048	1,200	-	1,200
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	604,048	1,200	-	1,200
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	7,500	-	7,500
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	552,032	-	-	-
TOTAL EXPENSES / EXPENDITURES	552,032	7,500	-	7,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	52,016	(6,300)	-	(6,300)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	52,016	(6,300)	-	(6,300)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	257,429	89,000		82,700
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	309,445	82,700	-	76,400

Explanation (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver SUMMARY - ALL FUNDS		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
REVENUES BY SOURCE					
1000	Total Local	5,249,722	5,239,707	-	4,944,511
3000	Total State	6,667,476	7,492,566	-	8,004,111
4000	Total Federal	992,448	896,184	-	893,777
TOTAL REVENUES		12,909,646	13,628,457	-	13,842,399
EXPENDITURES BY OBJECT					
100	Salaries	5,400,040	5,784,572	-	6,291,456
200	Employee Benefits	2,645,950	2,561,306	-	2,652,004
300	Purchased Professional and Technical Services	211,672	845,270	-	676,551
400	Purchased Property Services	85,977	98,000	-	250,200
500	Other Purchased Services	135,844	178,000	-	212,923
600	Supplies	1,586,116	1,783,000	-	1,971,873
700	Property	204,256	344,000	-	443,923
800	Other Objects	2,649,742	1,881,200	-	1,546,811
TOTAL EXPENDITURES		12,919,597	13,475,348	-	14,045,741
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(9,951)	163,109	-	(203,342)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	60,000	-	-
NET CHANGE IN FUND BALANCE		(9,951)	213,109	-	(203,342)
FUND BALANCE - BEGINNING (From Prior Year)		457,969	448,018	-	1,008,307
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		448,018	661,127	-	804,965

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02 Beaver

Detail Schedule of Property Tax

	2005-2006		2006-2007			2007-2008	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001720	737,389	.001515	682,800		.001311	662,055
Voted Leeway (53A-17a-133)	.001760	754,538	.001719	813,007		.001561	788,305
Board Leeway (53A-17a-134) (Class Size Reduction)	.000000			0			
Board Leeway (53A-17a-151) (Reading Program)	.000064	27,438	.000062	29,166		.000056	28,280
P.L. 81-874 (53A-17a-143)	.000000			0			
Transportation (53A-17a-127)	.000200	85,743	.000326	154,164		.000296	149,480
Tort Liability (63-30-27)	.000099	42,443	.000097	45,833		.000088	44,440
Redemptions - Basic Levy		45,292		20,731			20,101
Redemptions - Voted Leeway		46,345		24,684			23,934
Redemptions - Special Transportation		5,267		4,680			4,538
Redemptions - Tort Liability		2,607		1,391			1,349
Redemptions - Reading Levy		1,685		886			859
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		78,307		97,231			94,277
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		9,105		21,953			21,286
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		4,507		6,526			6,328
Vehicle Fees in Lieu of Tax - Voted Leeway		80,128		115,773			112,255
Vehicle Fees in Lieu of Tax - Reading		2,914		4,153			4,027
Judgement Recovery (59-2-1328)			.000111	50,000			0
Tax Refunds	xxx		xxx			xxx	0
TOTAL GENERAL FUND NO. 10	.003843	1,923,708	.003830	2,072,978	0	.003312	1,961,514

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000175	75,026	.000257	118,379		.000233	117,665
Vehicle Fees in Lieu of Tax (59-2-405)		7,967		16,858			16,756
Tax Sales and Redemptions & Other	xxx	4,608	xxx	3,594		xxx	3,572
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000175	87,601	.000257	138,831	0	.000233	137,993

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.003595	1,541,229	.002880	1,329,210		.002155	1,088,275
Vehicle Fees in Lieu of Tax (59-2-405)		163,670		189,279			154,970
Tax Sales and Redemptions & Other	xxx	94,666	xxx	40,356		xxx	33,041
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.003595	1,799,565	.002880	1,558,845	0	.002155	1,276,286

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000500	214,357	.000488	284,369		.000740	373,700
10% of Basic (53A-17a-145)	.000425	182,204	.000527	184,071		.000479	241,895
Voted Capital (53A-16-110)				0			
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		22,764		40,494			53,215
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		19,349		26,212			34,446
Tax Sales and Redemptions Cap Foundation	xxx	13,166	xxx	8,634		xxx	11,346
Tax Sales and Redemptions 10% of Basic		11,191		5,588			7,344
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000925	463,031	.001015	549,368	0	.001219	721,946

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.008538	4,273,905	.007982	4,320,022	0	.006919	4,097,739
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